



Report Number: EC2024-0749

Meeting: Executive Committee

Meeting Date: 2024 June 11

NOTICE OF MOTION

RE: Tax Cancellation for Calgary Housing Corporation (CHC) Owned Properties

Sponsoring Member(s) of Council: Councillor Penner

WHEREAS, property tax exemptions in the Province of Alberta are governed by the Municipal Government Act (MGA) and ancillary regulations;

AND WHEREAS, each Alberta municipality administers property tax exemptions within this legislative framework as part of the process of maintaining the municipality's property assessment roll;

AND WHEREAS, CHC is a wholly owned subsidiary of The City of Calgary;

AND WHEREAS, CHC-owned properties have historically been taxable under the MGA;

AND WHEREAS, in 2017, 2018, 2019, 2020, 2021, 2022, and 2023, Council passed a Notice of Motion to cancel the total municipal property taxes incurred by CHC in those respective years;

AND WHEREAS, recent case law relating to the interpretation and application of Community Organization Property Tax Exemption Regulation (COPTER) established broader eligibility criteria for exemptions to both provincial and municipal property taxes for non-profit housing providers and The City is currently accepting applications to correct 2024 tax status for eligible properties;

AND WHEREAS CHC will be applying for property tax exemptions on CHC-owned properties that were previously considered taxable, but eligibility will not be confirmed until after the 2024 property tax payment deadline;

AND WHEREAS, in 2024, prior to the consideration of its exemption applications, CHC will be levied property taxes of \$2,242,679.79, consisting of municipal property taxes of \$1,453,466.24 and provincial property taxes of \$789,213.55, which CHC will be obligated to pay;

AND WHEREAS, through its authority under section 347 of the MGA, Council can cancel property taxes and penalties for a particular property when it considers it equitable to do so;

AND WHEREAS the Government of Alberta's recently announced Bill 20, proposes amendments to the MGA that may expand full municipal and provincial property tax exemptions to designated affordable housing accommodation beginning in 2025;

NOW THEREFORE, BE IT RESOLVED THAT Council cancel the 2024 municipal and provincial property taxes and related penalties for the specified CHC-owned properties that are not made exempt pursuant to COPTER by November 30, 2024;

Attachments:

1. Specified CHC-Owned Properties
2. Notice of Motion Checklist